

10th August 1965]

VIII. ANNOUNCEMENTS—*cont.*

(2) THE MADRAS AGRICULTURAL INCOME-TAX (AMENDMENT)  
BILL, 1965.

MR. SPEAKER: I have to announce to the House that the Governor has given his recommendation to the introduction in the Madras Legislative Assembly of the Madras Agricultural Income-tax (Amendment) Bill, 1965.

4-30  
p.m.

VII—GOVERNMENT BILLS—*cont.*

(5) THE MADRAS AGRICULTURAL INCOME-TAX (AMENDMENT) BILL,  
1965.

THE HON. SRI V. RAMAIAH: Mr. Speaker, Sir, I beg to introduce the Madras Agricultural Income-tax (Amendment) Bill, 1965 and move—

“ that the Bill a be taken into consideration ”.

Sir, in the Madras Plantations Agricultural Income-tax (Amendment) Act, 1958, which extended the provisions of the main Act to crops other than plantation crops, a special provision was included in section 34, to collect tax from agriculturists for the assessment year 1958-59, applying the composition formula, i.e., without detailed assessment of the income derived. This is because agriculturists do not generally maintain proper accounts. The above provision was subsequently extended for the assessment years upto 1965-66. Similarly in the Madras Agricultural Income-tax (Extension to Added Territory) Act, 1961, which extended the provisions of the main Act to the territories added to this State from the State of Andhra Pradesh, provision was included in section 14, to allow the agriculturists in those territories to compound the tax for the assessment year 1961-62. The above provision was subsequently extended up to the assessment year 1965-66.

It has been considered necessary to extend the benefit of section 34 of the Madras Plantations Agricultural Income-tax (Amendment) Act, 1958 and section 14 of the Madras Agricultural Income-tax (Extension to Added Territory) Act, 1961 in respect of the assessment years 1966-67, 1967-68 and 1968-69 by suitably amending the said sections. The Bill provides for this.

Sir, I request the House to accept the motion.

MR. SPEAKER: Motion moved—

“ That the Madras Agricultural Income-Tax (Amendment) Bill, 1965 be taken into consideration. ”

\* SRI C. CHIRANJEEVULU NAIDU: Sir, I would like to say a few words on this Bill.